

OKLAHOMA ACCOUNTANCY BOARD**MINUTES OF REGULAR MEETING**

April 19, 2019

The Oklahoma Accountancy Board (OAB) convened in regular session on Friday, April 19, 2019, at East Central University, Harland C. Stonecipher School of Business, Chickasaw Business and Conference Center, 830 E. Main Street, Ada, OK 74820. A recording of the meeting is on file in the OAB office. Members present at Call to Order:

Marc Delametter, CPA, Chair
Mike Sanner, CPA, Secretary
Jim Taylor, CPA, Member
David Greenwell, CPA, Member
Jody Manning, Member

Board staff present at the meeting: Randy Ross, Executive Director; Colin Autin, Deputy Director; and Amy Freeman, Administrative Assistant. Assistant Attorney General John Crittenden was also present.

Agenda Item #1a – Call To Order: At approximately 9:00 AM, Chair Delametter called the meeting to order.

Agenda Item #1b – Declaration of Quorum: Chair Delametter declared a quorum.

Agenda Item #1c – Announcement of Legal Meeting Notice: Executive Director Ross confirmed the notice of the meeting was filed with the Secretary of State and the agenda for the meeting was properly posted in compliance with the Open Meeting Act.

Agenda Item #1d – Announcement of Absences and Action, if Necessary, to Determine Whether Absence(s) Were Unavoidable Pursuant to Title 59, Section 15.3(B)(5): Vice Chair Vernon and Member Cunningham were absent. Chair Delametter excused their absences.

Agenda Item #2 – Announcement of Visitors: The following visitors were present for the appropriate time: Steve Milam and Blaine Peterson, representing the OSCP; Randall Stone, Joe Dougherty, and Julie Lee, representing the Harland C. Stonecipher School of Business and the Department of Accounting at East Central University; and various East Central University students.

Agenda Item #3 – Public Comment Period: Executive Director Ross advised the Board that he had not received any requests for public comment.

Agenda Item #4 – Consent Agenda: The Consent Agenda contained five items for the OAB's consideration: (1) Approve the Minutes of the February 15, 2019, Regular Meeting of the OAB; (2) Take official notice of the preliminary OAB financial statements for FY 2019, for the month ended February 28, 2019, and March 31, 2019; (3) Take official notice of the experience verification applications which have been approved by

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the Executive Director; (4) Approve the actions taken by the Executive Director on applications and registrations filed since the previous meeting and; (5) Approve the verification of the administrative posting to the OAB's records and certification of scores for Window 1/2019 Examination, January through March 10, 2019.

Motion by Sanner that the Board approve the Consent Agenda. Second by Manning.

Affirmative Votes: Delametter, Sanner, Taylor, Greenwell, and Manning.

Agenda Item #5 – Discussion and possible action on Administrative Actions and recommendations and report from the Enforcement Committee:

Case No. 2122 – Robert Preston Kerley, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 4 hours short of meeting the 4-hour minimum ethics CPE requirement for compliance period 2014-2016, and 28.5 hours short of meeting the 120-hour minimum CPE requirement for 2015-2017. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent is assessed a fine of \$1,000, plus costs and attorney fees in the amount of \$243.34, which must be paid within 30 days of the effective date of the order. In addition, Respondent shall complete 28.5 hours of CPE, including 4 hours ethics, within 60 days to apply to the shortage. A proven violation of this ACO, the Act of the Board's Rules authorizes the Board to take such other and further action as the Board may deem appropriate under the Act. The Enforcement Committee recommends the Administrative Consent Order in this case be approved by the Board.

OAB Records Summary

CPE Status: Registrant is not in compliance. Registrant reported 40 hours for 2014 (includes 0 hours ethics); 44 hours for 2015 (includes 0 hours ethics); 41 hours for 2016 (includes 0 hours ethics); and 6.5 hour for 2017 (includes 2 hours ethics).

Peer Review Status: N/A.

Case No. 2213 – Katie Louise McCants, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 2 hours short of meeting the 4-hour minimum ethics CPE requirement for compliance period 2015-2017. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent is assessed a fine of \$500, plus costs and attorney fees in the amount of \$205.84, which must be paid within 30 days of the effective date of the order. In addition, Respondent shall complete 2 hours of ethics CPE within 30 days to apply to the shortage. A proven violation of this ACO, the Act of the Board's Rules authorizes the Board to take such other and further action as the Board may deem appropriate under the Act. The

Enforcement Committee recommends the Administrative Consent Order in this case be approved by the Board.

OAB Records Summary

CPE Status: Registrant is not in compliance. Registrant reported 45 hours for 2015 (includes 0 hours ethics); 40 hours for 2016 (includes 2 hours ethics); and 45 hours for 2017 (includes 0 hours ethics).

Peer Review Status: N/A.

Case No. 2214 – James Michael Milligan, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 2 hours short of meeting the 4-hour minimum ethics CPE requirement for compliance period 2015-2017. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent is assessed a fine of \$500, plus costs and attorney fees in the amount of \$199.30, which must be paid within 30 days of the effective date of the order. Respondent has completed 2 hours of ethics CPE to apply to the shortage. A proven violation of this ACO, the Act of the Board's Rules authorizes the Board to take such other and further action as the Board may deem appropriate under the Act. The Enforcement Committee recommends the Administrative Consent Order in this case be approved by the Board.

OAB Records Summary

CPE Status: Registrant is now in compliance. Registrant reported 49 hours for 2015 (includes 0 hours ethics); 47 hours for 2016 (includes 0 hours ethics); and 46.5 hours for 2017 (includes 4 hours ethics) after adjustment.

Peer Review Status: N/A.

Case No. 2215 – Julie Ann Southerland, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 1 hour short of meeting the 4-hour minimum ethics CPE requirement for compliance period 2016-2018. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent is assessed a fine of \$500, plus costs and attorney fees in the amount of \$199.30, which must be paid within 30 days of the effective date of the order. In addition, Respondent shall complete 1 hour of ethics CPE within 30 days to apply to the shortage. A proven violation of this ACO, the Act of the Board's Rules authorizes the Board to take such other and further action as the Board may deem appropriate under the Act. The Enforcement Committee recommends the Administrative Consent Order in this case be approved by the Board.

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OAB Records Summary

CPE Status: Registrant is not in compliance. Registrant reported 40 hours for 2016 (includes 1 hours ethics); 41 hours for 2017 (includes 0 hours ethics); and 49.5 hours for 2018 (includes 2 hours ethics).

Peer Review Status: N/A.

Case No. 2216 – Sandra J. Honeycutt, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 2 hours short of meeting the 4-hour minimum ethics CPE requirement for compliance period 2014-2016. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent is assessed a fine of \$500, plus costs and attorney fees in the amount of \$199.30, which must be paid within 30 days of the effective date of the order. In addition, Respondent shall complete 2 hours of ethics CPE within 30 days to apply to the shortage. A proven violation of this ACO, the Act of the Board's Rules authorizes the Board to take such other and further action as the Board may deem appropriate under the Act. The Enforcement Committee recommends the Administrative Consent Order in this case be approved by the Board.

OAB Records Summary

CPE Status: Registrant is not in compliance. Registrant reported 40 hours for 2014 (includes 0 hours ethics); 44 hours for 2015 (includes 0 hours ethics); and 41 hours for 2016 (includes 2 hours ethics).

Peer Review Status: N/A.

Case No. 2217 – Samuel Hughes Gardner, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 73 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2015-2017, and completed no CPE for calendar years 2016 and 2017. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent is assessed a fine of \$1,000, plus costs and attorney fees in the amount of \$199.30, which must be paid within 30 days of the effective date of the order. In addition, Respondent shall complete 73 hours of CPE within 90 days to apply to the shortage. A proven violation of this ACO, the Act of the Board's Rules authorizes the Board to take such other and further action as the Board may deem appropriate under the Act. The Enforcement Committee recommends the Administrative Consent Order in this case be approved by the Board.

OAB Records Summary

CPE Status: Registrant is not in compliance. Registrant reported 47 hours for 2015 (includes 5 hours ethics); 0 hours for 2016; and 0 hours for 2017.

Peer Review Status: N/A.

Case No. 2222 – Stephen C. Vaughan, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 66.5 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2015-2017. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent is assessed a fine of \$500, plus costs and attorney fees in the amount of \$199.30, which must be paid within 30 days of the effective date of the order. In addition, Respondent shall complete 66.5 hours of CPE within 90 days to apply to the shortage. A proven violation of this ACO, the Act of the Board's Rules authorizes the Board to take such other and further action as the Board may deem appropriate under the Act. The Enforcement Committee recommends the Administrative Consent Order in this case be approved by the Board.

OAB Records Summary

CPE Status: Registrant is not in compliance. Registrant reported 26 hours for 2015 (includes 0 hours ethics); 27.5 hours for 2016 (includes 4 hours ethics); and 0 hours for 2017.

Peer Review Status: N/A.

Case No. 2223 – John Dean Porter, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 14 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2015-2017. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent is assessed a fine of \$500, plus costs and attorney fees in the amount of \$199.30, which must be paid within 30 days of the effective date of the order. In addition, Respondent shall complete 14 hours of CPE within 30 days to apply to the shortage. A proven violation of this ACO, the Act of the Board's Rules authorizes the Board to take such other and further action as the Board may deem appropriate under the Act. The Enforcement Committee recommends the Administrative Consent Order in this case be approved by the Board.

OAB Records Summary

CPE Status: Registrant is not in compliance. Registrant reported 30 hours for 2015 (includes 1 hour ethics); 36 hours for 2016 (includes 4 hours ethics); and 40 hours for 2017 (includes 4 hours ethics).

Peer Review Status: N/A.

Motion by Taylor that the Board approve the Administrative Consent Orders in Case no.'s 2212, 2213, 2214, 2215, 2216, 2217, 2222, and 2223. Second by Greenwell.

Affirmative Votes: Delametter, Sanner, Taylor, Greenwell, and Manning.

Agenda Item #7 – Discussion and possible action on report from the Rules Promulgations and Legislative Committee: Member Greenwell presented the latest report from Capital Plus.

Agenda Item #8 – Discussion and possible action on Peer Review Oversight Committee annual report for 2018: Executive Director Ross presented the Peer Review Oversight Committee annual report for 2018 to the Board.

Motion by Sanner that the Board approve the Peer Review Oversight Committee annual report for 2018. Second by Manning.

Affirmative Votes: Delametter, Sanner, Taylor, Greenwell, and Manning.

Agenda Item #9 – Discussion and possible action on the proposed changes to the UAA Model Rules on Peer Review: Executive Director Ross presented the item. A discussion took place among the Board.

Note: Chair Delametter called for a temporary recess at approximately 9:49 AM to relocate for the Student Presentation and reconvened at 10:00 AM.

Agenda Item #6 – Oklahoma Accountancy Board student presentation

- Student presentation – Executive Director Ross, Chair Delatmetter and Assistant Attorney General John Crittenden

Note: Chair Delametter called for a temporary recess at approximately 10:48 AM to relocate and reconvened at 10:52 AM after the Student Presentation.

Agenda Item #9 (continued) – Discussion and possible action on the proposed changes to the UAA Model Rules on Peer Review: The discussion on the item was continued. The Board decided at this time not to send the proposed changes to the UAA Model Rules on Peer Review to the American Institute of Certified Public Accountants.

Motion by Greenwell that the Board does not send the proposed changes to the UAA Model Rules on Peer Review to the AICPA. Second by Manning.

Affirmative Votes: Delametter, Sanner, Taylor, Greenwell, and Manning.

Agenda Item #10 – Discussion and possible action on report from Audit and Budget Committee: The Board discusses passing both proposed Budgets in preparation of fee increases.

- Fiscal Year 2020 Budget Work Program

Motion by Greenwell that the Board approve the initial Budget and the second Budget, dependent on the approval of pending Legislation. Second by Manning.

Affirmative Votes: Delametter, Sanner, Taylor, Greenwell, and Manning.

Agenda Item #11 – New Business: There was no new business.

Agenda Item #13 – Discussion and possible action on Oklahoma Accountancy Board appointment to the Incentive Evaluation Commission in accordance with HB2182:

Motion by Manning to appoint Carlos Johnson to the Incentive Evaluation Commission in accordance with HB2182. Second by Sanner.

Affirmative Votes: Delametter, Sanner, Taylor, Greenwell, and Manning.

Agenda Item #12 – Discussion and possible action on report from the Executive Director:

Updates

- Legislature is expected to adjourn May 6th
- Problems with our Sunset bill – going from 4 years to 1 year
- Bills that may cause us problems
- Kelsie LeBlanc is the Board's new Administrative Assistant
- May meeting will be followed by ceremony to be held 5-18-19
- Robin Byford was nominated by Governor Stitt to replace Marc
- No news on Karen Cunningham's position. If another person is not nominated, she will continue to serve.

Expenditures made by the Executive Director between \$2,500 and \$5,000 since the preceding Board meeting:

- OMES – IT Services for Jan 2019 - \$3,006.07
- BEP One – Mar 2019 rent - \$4,392.00
- Majority Plus- Lobbying Services for Feb 2019 - \$3,000.00

- OMES – IT services for Feb 2019 - \$3,006.07
- BEP One – Apr 2019 rent - \$4,392.00
- Majority Plus – Lobbying Services for Mar 2019 -\$3000.00

Expenditures made by the Executive Director with approval of the Chair between \$5,000 and \$10,000 since the preceding Board meeting:

- Oklahoma Dept. of Corrections – Boardroom Chairs - \$5,016.00

Agenda Item #14 – Discussion and possible action on report from the Chair:

- Announcements
- Announce date and location of the next meeting – 8:30 a.m., Friday, May 17, 2019, at the Oklahoma Accountancy Board, 201 NW 63rd St; Ste. 210, Oklahoma City, OK 73116

Agenda Item #15 – Adjourn: There being no further business to come before the Board, Chair Delametter entertained a motion to adjourn the meeting.

Motion by Manning to adjourn the meeting. Second by Sanner.

Affirmative Votes: Delametter, Sanner, Taylor, Greenwell, and Manning.

The meeting was adjourned at approximately 11:13 AM.

 Marc Delametter, Chair Date

ATTEST:

 Mike Sanner, Secretary Date

**OKLAHOMA ACCOUNTANCY BOARD REGISTRATION ACTIVITY
SINCE THE PREVIOUS BOARD MEETING**

**Actions Approved by the Executive Director
As of April 18, 2019**

APPLICATIONS FOR TRANSFER OF EXAM CREDITS:

John Robert Hart

APPLICATIONS FOR CERTIFICATION (Successful Candidates):

Evan James Alderson
Nathan B Gee
Jeffrey Carson James
Corissa Irene Jennings
Tristan Roy Jensen
Clifford Alan Jonas
Kyle Lane Kanady
Samuel Louis Kreutzer
William Joseph Markley
Seam Michael Parker
Hally Elizabeth Pembroke
Abigail Victoria Peter
Anna Elizabeth Pilcher
Nathan Sosa
Amy Elisabeth Stegall
Kayli Anne Warmker
Xixi Chloe Zhang

APPLICATIONS FOR RECIPROCAL CPA CERTIFICATES:

Ryon Lewis Fields (Washington)
Mia Irene Meyers (Texas)
Megan Yeakley (North Dakota)

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL CORPORATIONS:

LBMC, PC (Tennessee)
Uelton, Clay & Bright, P.C. (Tennessee)
Wayne D. Chambers CPA, PC

**INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY
PARTNERSHIPS:**

NDNB Assurance LLP (Georgia)
Whitley Penn LLP (Texas)

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY COMPANIES:

Berry, Dunn, McNeil & Parker, LLC (Maine)
 J.P. Accounting and Tax Services, PLLC
 PriceKubecka, PLLC (Texas)
 Randall G McGuire CPA PLLC
 Rowland & Carter CPAS PLLC (Tennessee)

CERTIFICATES SURRENDERED BY REGISTRANTS:

CPAs:

Surrendering CPA Certificate Due To CPE Requirements:

Phillip Dewberry	4431	Issued July 20, 1978
James Gunn	3712	Issued March 5, 1976
Edward Witty	3693	Issued January 27, 1976

No Longer Practicing in Oklahoma:

F. Gargis	10199	Issued January 26, 1989
Sherry Gottschalk	12012	Issued January 28, 1993

No Longer Residing in Oklahoma:

Justina Burris	17766	Issued November 21, 2014
Azam Habibi	18496	Issued February 16, 2018
Cole Kouba	17057	Issued July 15, 2011
Andrea Yaguax	18187	Issued July 5, 2016

Retired:

Steven Anderson	14469	Issued August 2, 1999
Allan Ephraim	1400	Issued February 1, 1960
Robert Henrichs	9708	Issued January 28, 1988
Frank Knight	10707	Issued January 25, 1990
Sherry Knight	8151	Issued March 21, 1985
James Stark	10612	Issued December 18, 1989
Marion Stinson	10071	Issued July 28, 1988
John Vinson	3404	Issued July 28, 1988

* Jerry D. Koehn, certificate #4111, has had his certificate revocation listed on the February 2019 Activity List rescinded as per the Board. He had a death in the family that prevented him from registering prior to his revocation date.

INDIVIDUALS AUTOMATICALLY REVOKED AS A RESULT OF NON-COMPLIANCE WITH 68 O.S. § 238.1 AND 59 O.S. § 15.14:

Cert No.	Name	Revocation Date
2012	John Perry Bachle	Mar 1, 2019
2732	Linda S. Henderson	Mar 1, 2019
3490	Eric E. Ludeman	Mar 1, 2019
4392	Donald L. Kennedy	Mar 1, 2019
5554	Sandra Jean Bass	Mar 1, 2019
12942	Sharon Kay Knight	Mar 1, 2019
10192	Ann Louise Francks	Apr 1, 2019
12535	Bryan Anthony Lamey	Apr 1, 2019
18466	Chad Myrl Dewey	Apr 1, 2019

DECEASED REGISTRANTS:

CPAs:

Pamela Curtis	14956	Issued January 29, 2001
Jimmie Johnson	3092	Issued January 28, 1974
Jimmie Jones	2627	Issued January 31, 1972
Gary Langston	4652	Issued January 29, 1979

INACTIVE FIRMS:

CPA Partnerships:

LWBJ, L.L.P. (Iowa)

CPA Limited Liability Companies:

Gregory L. Magill CPA PLLC

EXPERIENCE VERIFICATION APPLICATIONS APPROVED BY THE EXECUTIVE DIRECTOR:

Evan James Alderson
 Ghalia Rana Al-Refai
 Jonathan Arrington Bailey
 Alex James Bogdanoff
 Melissa Sue Bramblett
 Austin William Davis
 Katherine Hall Dickinson
 Baylee A Durrill
 John Robert Hart
 Jeffrey Carson James
 Corissa Irene Jennings

2328.

Clifford Alan Jonas
Kyle Thomas Kersten
Samuel Louis Kreutzer
Janet Carol Lehenbauer
Holden Michael Lyons
Brianna Paige Mainord
Joshua William Moehle
Emily Helen Morrow
Abigail Victoria Peter
Jesse Paul Ruhl
Nathan David Sosa
Amy Elisabeth Stegall
Kayli Anne Warmker
Sondra Rene White
Samuel John Wollmann

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